

Instructions for using the Pen and Paper EZ Worksheet:

Welcome to the Georgia Child Support Pen and Paper EZ Worksheet. Georgia Statute (O.C.G.A. § 19-6-15) requires guidelines to be used in establishing new and modified child support obligations in any Georgia court. This pen and paper worksheet provides a manual form with steps to estimate the amount of the child support obligation that a court may order, depending on individual circumstances.

This packet will include the following forms and information in this order:

- a) *Instructions for using the Pen and Paper EZ Worksheet,*
- b) *Guide of Useful Definitions and Information,*
- c) *The Georgia Pen and Paper EZ Child Support Worksheet (2 page form-may be printed 2-sided),*
- d) *How to find the Basic Child Support Obligation (BCSO) using an example of the Table, and*
- e) *The Child Support Obligation Table.*

General Information: **Complete the worksheet form in black or blue ink only.**

Fill in the blanks at the top of the worksheet page to identify the Court, County and Civil Action Case Number (if already known); the name of the Mother, Father and Nonparent Custodian, if applicable, and the name and date of birth of each child included in this action. Also, identify which parent is the Noncustodial Parent in this action for the purpose of paying child support. **Note:** Both parents may be identified as noncustodial parents when a Nonparent Custodian is included in the action.

Documents or information that you need to begin using this form:

It is recommended that you prepare a first draft of the worksheet in pencil rather than in ink. The final version must be completed in **blue** or **black** ink for filing with the Clerk of Court. **(Do not use red ink.)** Gather the following information or documents before you begin:

Monthly income for both parents if possible, and if applicable, the amount of any Social Security benefits (i.e., RSDI/SSD for a noncustodial parent's disability/retirement) paid to a child in this action as a dependent on that parent's account.

Important: If this worksheet includes a nonparent custodian, do not include income for that person.

You may view the actual child support guidelines statute on the Internet at:

<http://www.georgiacourts.gov/csc/>. Once on the web page click the blue box located at the top right corner of the page that reads, "[Georgia Child Support Statute, Legislation and Rules.](#)" Next, click the first link that reads, "[Georgia Child Support Guidelines – O.C.G.A. § 19-6-15](#)". Click "Ok-Close." Enter "19-6-15" in the search field and click "Search." Click the link "[§ 19-6-15 - Child support in final verdict or decree; guidelines for determining amount of award, continuation of duty to provide support, duration of support](#)" and the statute (O.C.G.A. § 19-6-15) will appear. (**Note:** You may have to cut and paste the URL to bypass the "sign-in" prompt <http://www.lexis-nexis.com/hottopics/gacode/>.)

Instructions for Calculating - Begin Here:

Line 1 **Parents' monthly gross income** - Enter each parent's income under appropriate columns (a) and (b). Add (+) incomes together and enter total under column (c).

Helpful tip: Countable income includes all income from any source, before deductions for taxes. For more information, see O.C.G.A. § 19-6-15(f)(1)(A) for a list of income sources.

Example: (a) Mother's income: \$1017.90 + (b) Father's income: \$1950.00 = (c) Combined income: \$2967.90.

Line 2 **Parents' percentage of total income** - Divide (\div) Line 1, column (a) by column (c) for mother's percentage of income, and then divide (\div) Line 1, column (b) by column (c) for the father's percentage of income. Enter percentages (%) for each parent under the appropriate column. Combined percentages must total 100%.

Helpful tip: If the calculated percentage is, for example, 0.6570%, you may round to a whole percentage, such as 0.66% rather than 0.6570%.

Example 1 Mother: $\$1017.90 \div \$2967.90 = 0.3430$ or 34%.

Example 2 Father: $\$1950.00 \div \$2967.90 = 0.6570$ or 66%.

Line 3 **Basic Child Support Obligation (BCSO) from attached Child Support Obligation Table** - Find the amount on the table based on the number of children and the parent's combined gross income (found on Line 1, column (c)) that is closest to the combined adjusted gross income amount set out in the first column of the table.

Helpful tip: At the end of this set of forms, you will find the Child Support Obligation Table.

Line 4 **Monthly BCSO amount for each parent** - Multiply each parent's percentage of total income (found on Line 2) by the amount from the BCSO Table (found on Line 3). Enter amounts for each parent under the appropriate column.

Examples: Amount from BCSO Table is \$868. To find mother's portion of the BCSO, multiply the total BCSO found on \$868 (Line 3) \times 0.3430 (Line 2) = \$297.72; and to find father's portion of the BCSO, multiply the total BCSO found on \$842 (Line 3) \times 0.6570 (Line 2) = \$570.28. The two amounts equal \$868.

Note: Calculations for Lines 5, 6 and 7 may include the nonparent custodian, if that person is a party in this action.

Line 5 **Monthly Work Related Child Care Costs** - Enter total average monthly amount paid, or that will be paid for work related child care, by a parent or nonparent custodian under the appropriate column.

Line 6 **Monthly Health Insurance premium paid for the Children** - Include total average monthly amount of health insurance paid or that will be paid for children included in this action. Enter answers under appropriate columns for each parent and/or nonparent custodian.

Helpful Tip: Include only the portion of the cost of the premium as it applies to the **children** in this case. **Note:** The amount one enters is the total amount for all the children in this case. **-Option (A):** Children's' portion of **cost is known**, total the amount for all children in this case and write the answer on the line for the appropriate parent paying the cost. **Option (B):** If child's portion of **cost is not known**, divide total premium cost by total number of persons in policy and multiply that answer by number of children in case.

Example: Total cost \$150 divided (\div) by 3 (mother and two children) people on the policy = \$50 per person. Two children in the case - multiply 2 \times \$50 = \$100.

Line 7 **Total Monthly Work Related Child Care and Health Insurance Costs** - Add (+) Lines 5 and 6 under each column and enter answers on this line under the appropriate column for each parent and/or nonparent custodian.

Example: Mother's Line 5 monthly amount is \$100.00, and her Line 6 monthly amount is \$300.00, totaling \$400.00 monthly. Enter \$400.00 on Line 7, column (a) for mother. Repeat these steps for father and nonparent custodian, if applicable.

Line 8 Parents' percentage (%) of Income from Line 1 – Enter percentages from Line 2 under the appropriate columns. Amounts must total 100% in column (d).

Line 9 Parents' share of Work Related Child Care and Health Insurance Costs - Multiply the total amount in Line 7, Column (d) by the percentage for each parent on Line 8. Enter amounts under the appropriate column for each parent.

Example 1: \$400 (from line 7, column (d)) X 0.3430 (from Line 8, column (a)) = \$137.20, represents Mother's share of Health Insurance/Work Related Child Care.

Example 2: \$400 (from line 7, column (d)) X 0.6570 (from Line 8, column (b)) = \$262.80, represents Father's share of Health Insurance/Work Related Child Care. The two amounts total \$400 (column (d)).

Line 10 Parents' Adjusted Child Support Obligation - To identify each parent's adjusted child support obligation, meaning each parent's share of the monthly BCSO plus health insurance and work related child care expenses, find each parent's BCSO on Line 4 (of this worksheet) and add (+) to those amounts each parent's answer from Line 9. Total the sums for each parent and enter amounts under the appropriate columns.

Line 11 Credit for Monthly Amounts parents actually pay or will pay for Work Related Child Care and/or Health Insurance Costs - Enter mother's amount from Line 7, column (a) on this line. Enter father's amount from Line 7, column (b) on this line.

The child support obligation table does not include the cost of the parent's work related child care costs, health insurance premiums, or uninsured health care expenses. The additional expenses to the parents and/or the nonparent custodian for the child's health insurance premiums and work related child care costs are included in the calculations to determine child support.

Line 12 Total Parents' Presumptive Child Support Obligation - Subtract (-) amounts on Line 11 for each parent from amounts on Line 10 and enter those amounts under the appropriate columns for each parent. After subtracting credit from each parent's adjusted child support obligation for amounts actually paid or that will be paid for work related child care and health insurance costs, the resulting amount is known as the Presumptive Amount of Child Support.

Line 13 Subtract Social Security offset - Write in only the total monthly amount received by a child under the appropriate noncustodial parent (NPC) column. The child **must** be receiving a check on the parent's account that is a Title II Social Security benefit (RSDI/SSD); otherwise leave this line blank. Do not include payments received by the NCP or child for Supplement Security Income (SSI), as they do not count.

Line 14 Final child support obligation amount for each parent - Subtract (-) Line 13 for each parent from Line 12 and enter the amounts under the appropriate columns. This line will show the final child support obligation for each parent.

Line 15 Uninsured Health Expenses - Carry down the percentage from Line 3 or enter a percentage agreed upon by the parties or ordered by the court.

The child's uninsured health care expenses are the financial responsibility of both parents. The final child support order will include provisions for payment of the uninsured health care expenses. The parents are to divide the uninsured health care expenses pro rata, unless otherwise specifically ordered by the court.

You will find an electronic version of the standard worksheet and schedules in a web-based or Excel format by accessing either of these web sites: <http://www.georgiacourts.gov/csc/>.

Guide of Useful Definitions and Information

Below are seven (7) useful definitions that may help you to better understand terms used in this form or that will be found in the statute:

1. "Deviation" is an increase or decrease from the presumptive amount of child support. If a deviation is determined by the court or agreed upon by the parties, findings justifying the deviation must be included.

2. "Qualified child" or "qualified children" is any child:

The court may consider reducing a parent's gross income due to other children living in the home. For these children to be considered, the parent must show:

- A.** For whom the parent is legally responsible and in whose home the child resides;
- B.** That the parent is actually supporting;
- C.** Who is not subject to a preexisting child support order; and
- D.** Who is not before the court to set, modify, or enforce support in the case under consideration?

Qualified children do not include stepchildren or other minors in the home that the parent has no legal obligation to support. The purpose of the court considering the parent's other Qualified Children is to create a theoretical support order, which if applied, would reduce the parent's gross income. Adjustment to the gross income may be considered in circumstances in which the failure to consider the adjustment would cause substantial hardship to the parent. However, consideration will be based upon the best interest of the children for whom support is being calculated. If the court, in its discretion, decides to apply the qualified child adjustment, the basic child support obligation of the parent will be determined based upon that parent's monthly gross income.

3. "Parents' monthly gross income" is found at O.C.G.A. § 19-6-15 (f) of the Child Support Guidelines. The gross income of each parent includes all income from any source, before deductions for taxes and other deductions. Gross income does not include:

- A.** Child support payments received by either parent for the benefit of a child of another relationship;
- B.** Benefits received from public assistance programs such as PeachCare, TANF, food stamps, Social Security Income (SSI) benefits, nonparent custodian's income, etc.

4. "Imputed income" - When establishing the amount of child support, if a parent fails to produce reliable evidence of income such as tax returns for prior years, check stubs, or other information for determining current ability to pay child support in current or prior years, and the court or the jury has no other evidence of the parent's income or income potential, gross income for the current year will be imputed based on a 40 hour workweek at minimum wage.

5. "Preexisting order" is:

- A.** An order in another case that requires a parent to make child support payments for another child. The parent must have evidence that they are actually paying child support as ordered. The Child Support Guidelines provide examples of required documentation (O.C.G.A. § 19-6-15 (f)(5)(B)(iii)); and
- B.** The date of filing of the initial order for each case must be earlier than the date of filing of the case immediately before the court, regardless of the age of any child in

any of the cases.

- 6. “Self-employment taxes”:** To reduce the parent’s gross income by the amount of self employment taxes paid, it is calculated by:
- i.** Six and one-quarter percent (.0625) of self-employment income up to the maximum amount to which federal old age, survivors, and disability insurance (OASDI) applies; plus
 - ii.** One and forty-five one-hundredths of a percent (0.0145) of self-employment income for Medicare, and
 - iii.** Deducting these amounts from a self-employed parent's *monthly* gross income.

7. “Social Security offset”:

Important: Social Security Benefits as described here are only applicable to Title II (RSDI/SSD) benefits and not Supplemental Security Income (SSI) benefits received under Title XVI of the federal Social Security Act.

Benefits received by a child on the noncustodial parent’s account shall be counted as child support payments and shall be applied against the noncustodial ‘s final child support order, after the presumptive amount of child support has been adjusted upward or downward by any deviations.

If the noncustodial parent’s child support obligation is greater than the Social Security benefits paid on behalf of the child due to the noncustodial parent’s eligibility, then the noncustodial parent is required to pay the amount exceeding the Social Security benefit as part of the final child support order in the case. If the countable Social Security benefits are more than or equal to the amount of the noncustodial parent’s child support obligation, the noncustodial parent’s child support responsibility is met and no further child support shall be paid.

Any Social Security benefit amounts sent to the nonparent custodian or custodial parent by the Social Security Administration for the child's benefit which are greater than the final child support order shall be retained by the nonparent custodian or custodial parent for the child's benefit and may not be used to decrease the final child support order or reduce arrearages. The court will make a written finding of fact in the final child support order regarding the use of Social Security benefits in the calculation of the child support.

How to find the Basic Child Support Obligation (BCSO) using an example of the **Table**:

See below an **example** using an excerpt from the Table intended to help one understand how to select the correct BCSO.

The table displays the dollar amount of the BCSO corresponding to various levels of combined adjusted income of the children's parents and the number of children for whom a child support order is being established or modified in the present action. To use the table correctly, one must find the amount of the Combined Adjusted Income on the table that is most closely related to the parents' gross income.

Once you have determined the amount of Total "Combined Adjusted Income" to use, go to the column that represents the number of children included in your worksheet. Follow across the line of income and down the column for the number of children in the action until they intersect. That sum will be used as the Basic Child Support Obligation amount and entered on Line 3 of the worksheet.

Georgia Schedule of Basic Child Support Obligations						
Combined Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
2,800	583	829	962	1,073	1,180	1,284
2,850	592	842	977	1,089	1,198	1,303
2,900	601	855	992	1,106	1,216	1,323

In this **example**, the parents' Total "Combined Adjusted Income" is \$2867.90 (*found on Line 2*). The amount of income on the table that is closest to the parents' income is \$2,850.00. **Thus, in this example, the correct amount of the Total "Combined Adjusted Income" to use is \$2850.00.**

Why did we choose \$2850.00 and neither of the other two amounts? This can be explained by looking at the difference in the actual gross income of the parents' when compared to the amounts found under the column in the table labeled "Combined Adjusted Income".

The difference between \$2867.90 and \$2800 is \$67.90.

The difference between \$2867.90 and \$2850 is \$17.90. (Most closely related amount.)

The difference between \$2867.90 and \$2900 is \$32.10